FILE COPY

MAR 2

No. 791

In the Supreme Court of the United States

OCTOBER TERM, 1952

IRENEE DUPONT, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE THIRD CIRCUIT

MEMORANDUM FOR THE RESPONDENT

In the Supreme Court of the United States

OCTOBER TERM, 1932

No. —

IRENEE DUPONT, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE THIRD CIRCUIT

MEMORANDUM FOR THE RESPONDENT

Coincidentally with the filing of the petition for certiorari in this case, the Government filed a petition for certiorari in *David Burnet, Commissioner of Internal Revenue, Petitioner* v. *Frederick B. Wells*, No. —, October Term, 1932. These two cases present an apparent conflict of decision between two circuit courts of appeal upon an important question of constitutional law the decision of which seriously affects the administration of the revenue. We think that the writ should issue in each case and, therefore, do not oppose the petition in this case.

THOMAS D. THACHER,
Solicitor General.

MARCH, 1933.

164860—33

U. S. GOVERNMENT PRINTING OFFICE : 1933